

Eckert & Company
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A Limited Liability Partnership

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February 6, 2018

The Honorable County Judge
and Commissioners' Court
County of Runnels
P.O. Box 310
Ballinger, TX 76821-0310

In planning and performing our audit of the basic financial statements of the County of Runnels for the year ended September 30, 2017, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

However, during our audit we became aware of the following item which we feel should be brought to your attention. This letter does not affect our report dated February 6, 2018, on the basic financial statements of the County of Runnels.

The County requested the local newspaper to run an ad for advertising for two weeks as required by State law; however, the newspaper failed to run the advertisement for the requested two weeks. To ensure that bidding procedures are followed, we recommend that verification from the newspaper be obtained and documented by the County.

If there are any questions concerning this letter or the audit report or if you have any questions during the year, do not hesitate to call us.

Eckert & Company, LLP